

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Balance Sheet as at 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	1,05,159.17	1,17,315.73
Total		1,06,159.17	1,18,315.73
(2) Non-current liabilities			
(a) Long-term Borrowings	5	15,000.00	1,000.00
Total		15,000.00	1,000.00
(3) Current liabilities			
(a) Trade Payables	6		
- Due to Micro and Small Enterprises		-	-
- Due to Others		58,654.51	64,801.55
(b) Other Current Liabilities	7	25,751.36	42,647.43
(c) Short-term Provisions	8	-	189.92
Total		84,405.87	1,07,638.90
Total Equity and Liabilities		2,05,565.04	2,26,954.63
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	9,884.86	12,079.69
(ii) Intangible Assets	9	184.61	336.10
(b) Deferred Tax Assets (net)	10	735.72	682.24
(c) Other Non-current Assets	11	90.00	90.00
Total		10,895.19	13,188.03
(2) Current assets			
(a) Inventories	12	3,961.40	3,961.40
(b) Trade Receivables	13	66,697.48	87,191.59
(c) Cash and cash equivalents	14	273.68	4,146.71
(d) Short-term Loans and Advances	15	1,23,737.29	1,18,466.90
Total		1,94,669.85	2,13,766.60
Total Assets		2,05,565.04	2,26,954.63

See accompanying notes to the financial statements

As per our report of even date

For **PUNITH & ASSOCIATES**

Chartered Accountants

Firm's Registration No. 017746S


CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978ZGRNEJ7083

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED

 **Ali Mohammed Bheda**
Director
08726735

 **Lashman Khan**
Director
09428512



Place: Bengaluru
Date: 27-May-2026

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Statement of Profit and loss for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	16	-	4,56,175.13
Other Income	17	-	1,915.22
Total Income		-	4,58,090.35
Expenses			
Cost of Material Consumed	18	-11,628.83	3,60,052.05
Employee Benefit Expenses	19	-	21,169.84
Depreciation and Amortization Expenses	20	2,346.32	2,957.44
Other Expenses	21	21,524.18	50,719.04
Total expenses		12,241.67	4,34,898.37
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		-12,241.67	23,191.98
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		-12,241.67	23,191.98
Extraordinary Item		-	-
Profit/(Loss) before Tax		-12,241.67	23,191.98
Tax Expenses	22		
- Current Tax		-31.62	6,118.70
- Deferred Tax		-53.48	-106.36
Profit/(Loss) after Tax		-12,156.57	17,179.64
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	23	(121.57)	171.80
-Diluted (In Rs)	23	(121.57)	171.80

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978ZGRNEJ7083

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For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED

 Ali Mohammed Bheda
Director
08726735

 Lakhman Khan
Director
09428512



Place: Bengaluru

Date: 27-May-2026

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Cash Flow Statement for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		-12,156.57	17,179.64
Depreciation and Amortisation Expense		2,346.32	2,957.44
Provision for tax		-85.10	6,012.34
Bad debt, provision for doubtful debts		20,494.11	-
Operating Profit before working capital changes		10,598.76	26,149.42
Adjustment for:			
Inventories		-	1,711.00
Trade Receivables		-	11,028.12
Loans and Advances		-	-74,105.57
Other Current Assets		-5,270.39	-41,364.39
Trade Payables		-6,147.04	6,365.45
Other Current Liabilities		-16,896.07	3,792.62
Cash (Used in)/Generated from Operations		-17,714.74	-66,423.35
Tax paid(Net)		158.30	5,928.78
Net Cash (Used in)/Generated from Operating Activities		-17,873.04	-72,352.13
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-	-150.00
Net Cash (Used in)/Generated from Investing Activities		-	-150.00
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		14,000.00	1,000.00
Net Cash (Used in)/Generated from Financing Activities		14,000.00	1,000.00
Net Increase/(Decrease) in Cash and Cash Equivalents		-3,873.04	-71,502.13
Opening Balance of Cash and Cash Equivalents		4,146.71	75,648.83
Closing Balance of Cash and Cash Equivalents	14	273.67	4,146.70

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	216.90	216.90
Balances with banks in current accounts	56.78	3,929.81
Cash and cash equivalents as per Cash Flow Statement	273.68	4,146.71
Other Bank Balance		
Cash and bank balance as per Balance Sheet	273.68	4,146.71

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S

CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978ZGRNEJ7083

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED

Ali Mohammed Bheda **Eugene Khan**
Director Director
08726735 09428512

Place: Bengaluru

Date: 27-May-2026

DI&P SERVICES PRIVATE LIMITED
(CIN: U74999KA2020PTC133458)
Notes forming part of the Financial Statements

1 COMPANY INFORMATION

M/s. DI&P SERVICES PRIVATE LIMITED, was incorporateon 18th March 2020 with an objective to carry on the to provide engineering consultation to manufacturing industry by using technologically advanced software tools and other related services and to carry on in India or elsewhere the business to manufacture, design, develop, buy, sell, import, export or otherwise to deal in design, develop, publish, and support in the field of engineering services like manufacturing of fire fighting products, Fire detection products, Fire suppression products, Fire safety products; Surveillance Systems, Installation of CCTV Systems, Access Control, Security Systems, and Maintenance.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

d Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	10 Years
Office equipment	10 Years
Computers	3 Years
Computers Software	5 Years

DI&P SERVICES PRIVATE LIMITED
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Notes forming part of the Financial Statements

e Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy	
Finished Goods	At lower of cost or net realizable value.	
Raw Material	At lower of cost or net realizable value.	
WIP	At Cost	
Consumables	At Cost	

f Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

g Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

h Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978ZGRNEJ7083

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED



Ali Mohammed Bheda
Director
08726735

Luqman Khan
Director
09428512

Place: Bengaluru

Date: 27-May-2026

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements**3 Share Capital**

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -100000) Equity Shares	10,000.00	10,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	1,000.00	1,000.00
Total	1,000.00	1,000.00

The Company has only one class of Equity Share, having a par value of Rs.10/- Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amount. However, as on date no such preferential amounts exists. The distribution will be in proportion to number of equity shares held by the shareholders.

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Opening Balance	10,000	1,000.00	10,000	1,000.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1,000.00	10,000	1,000.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Shares held by Holding company, its Subsidiaries and Associates

Particulars	31-March-2026		31-March-2025	
	No of Shares	(Rs in '00)	No of Shares	(Rs in '00)
Storage Technologies And Automation Limited	8,000	800.00	8,000	800.00

(iv) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Ali Mohammed Bheda	2,000	20.00%	2,000	20.00%
Storage Technologies And Automation Limited	8,000	80.00%	8,000	80.00%

(v) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Ali Mohammed Bheda	Equity	2,000	20.00%	0.00%
Storage Technologies And Automation Limited	Equity	8,000	80.00%	0.00%

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements**Shares held by Promoters at the end of the year 31-March-2025**

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Ali Mohammed Bheda	Equity	2,000	20.00%	0.00%
Storage Technologies And Automation Limited	Equity	8,000	80.00%	0.00%

4 Reserves and Surplus

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Statement of Profit and loss		
Balance at the beginning of the year	1,17,315.73	1,00,136.09
Add: Profit/(loss) during the year	-12,156.57	17,179.64
Balance at the end of the year	1,05,159.16	1,17,315.73
Total	1,05,159.16	1,17,315.73

5 Long term borrowings

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured Loans and advances from related parties	15,000.00	1,000.00
Total	15,000.00	1,000.00

6 Trade payables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	-	-
Due to others	58,654.51	64,801.55
Total	58,654.51	64,801.55

6.1 Trade Payable ageing schedule as at 31-March-2026

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	545.00	55,655.25	2,454.26		58,654.51
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					58,654.51
MSME - Undue					
Others - Undue					
Total					58,654.51

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements**6.2 Trade Payable ageing schedule as at 31-March-2025**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	58,847.29	5,954.26			64,801.55
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					64,801.55
MSME - Undue					
Others - Undue					
Total					64,801.55

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

7 Other current liabilities

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Advances from customers	20,786.41	34,784.27
Other payables		
-Reimbursement of Expenses	451.71	451.71
-Salary Payable	4,513.24	7,411.45
Total	25,751.36	42,647.43

8 Short term provisions

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Provision for income tax	-	189.92
Total	-	189.92

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment

Property, Plant and Equipment												(Rs in '00)
Name of Assets		Gross Block				Depreciation and Amortization				Net Block		
		As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	Deduction	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25	
(i) Property, Plant and Equipment												
Plant and Equipment		23,277.10	-	-	23,277.10	11,299.80	2,168.33	-	13,458.12	9,808.98	11,977.30	
Office equipment		140.00	-	-	140.00	37.61	26.50	-	64.12	75.88	102.39	
Total		23,417.10	-	-	23,417.10	11,337.41	2,194.83	-	13,532.24	9,884.86	12,079.69	
Previous Year		23,267.10	150.00	-	23,417.10	8,655.76	2,681.65	-	11,337.41	-	-	
(ii) Intangible Assets												
Computer software		2,037.88	-	-	2,037.88	1,701.78	151.49	-	1,853.27	184.61	336.10	
Total		2,037.88	-	-	2,037.88	1,701.78	151.49	-	1,853.27	184.61	336.10	
Previous Year		2,037.88	-	-	2,037.88	1,425.99	275.79	-	1,701.78	-	-	

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

10 Deferred tax assets net

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Asset	735.72	682.24
Total	735.72	682.24

10.1 Significant Components of Deferred Tax

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Asset		
Difference between book depreciation and tax depreciation	735.72	682.24
Gross Deferred Tax Asset (A)	735.72	682.24
Deferred Tax Liability		
Gross Deferred Tax Liability (B)	-	-
Net Deferred Tax Asset (A)-(B)	735.72	682.24

10.2 Significant components of Deferred Tax charged during the year

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Difference between book depreciation and tax depreciation	-53.48	-106.36
Total	-53.48	-106.36

11 Other non current assets

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Security Deposits	90.00	90.00
Total	90.00	90.00

12 Inventories

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw materials	3,961.40	3,961.40
Total	3,961.40	3,961.40

13 Trade receivables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured considered good	66,697.48	87,191.59
Total	66,697.48	87,191.59

DI&P SERVICES PRIVATE LIMITED

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Notes forming part of the Financial Statements

13.1 Trade Receivables ageing schedule as at 31-March-2026

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good			57,858.48		8,839.00	66,697.48
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						66,697.48
Undue - considered good						
Total						66,697.48

13.2 Trade Receivables ageing schedule as at 31-March-2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	-	57,858.48	-	29,333.11		87,191.59
Undisputed Trade Receivables-considered doubtful			-			-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						87,191.59
Undue - considered good						
Total						87,191.59

14 Cash and cash equivalents

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Cash on hand	216.90	216.90
Balances with banks in current accounts	56.78	3,929.81
Total	273.68	4,146.71

15 Short term loans and advances

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Loans and advances to employees	-	2,898.21
Advances to suppliers	1,08,799.47	98,664.55
Balances with Government Authorities -GST Payable/ITC Credit	14,937.82	16,904.14
Total	1,23,737.29	1,18,466.90

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements**16 Revenue from operations**

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Sale of products	-	2,56,625.13
Sale of services	-	1,99,550.00
Total	-	4,56,175.13

17 Other Income

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Others		
-Discount Received	-	1,915.22
Total	-	1,915.22

18 Cost of Material Consumed

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw Material Consumed		
Opening stock	3,961.40	5,672.40
Purchases	-	3,58,341.05
Debit Note for Service Deficiency	-11,628.83	-
Less: Closing stock	3,961.40	3,961.40
Total	-11,628.83	3,60,052.05
Total	-11,628.83	3,60,052.05

19 Employee benefit expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Salaries and wages	-	20,600.00
Staff welfare expenses	-	569.84
Total	-	21,169.84

20 Depreciation and amortization expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Depriciation	2,346.32	2,957.44
Total	2,346.32	2,957.44

21 Other expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Auditors' Remuneration	250.00	1,000.00
Bad debts	20,494.11	-
Consumption of stores and spare parts	-	170.51
Total continued	20,744.11	1,170.51

DI&P SERVICES PRIVATE LIMITED

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Notes forming part of the Financial Statements**Other expenses**

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	20,744.11	1,170.51
Freight Inward	-	590.43
Manufacturing Expenses	-	28.69
Professional fees	530.60	50.00
Rates and taxes	211.34	64.84
Selling & Distribution Expenses	-	3,056.16
Travelling Expenses	-	4,845.79
Miscellaneous expenses	2.14	-
Other Expenses		
-Round Off	-	-12.46
Bank Charges	35.99	-
Project Expenses	-	40,925.08
Total	21,524.18	50,719.04

22 Tax Expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Current Tax	-31.62	6,118.70
Deferred Tax	-53.48	-106.36
Total	-85.10	6,012.34

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements**23 Earning per share**

Particulars	31-March-2026	31-March-2025
Profit attributable to equity shareholders (Rs in '00)	-12,156.57	17,179.64
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	(121.57)	171.80
Earnings per share diluted (Rs)	(121.57)	171.80
Face value per equity share (Rs)	10	10

24 Auditors' Remuneration

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Payments to auditor as		
- Auditor	250.00	1,000.00
Total	250.00	1,000.00

25 Contingent Liabilities and Commitments

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Claims against the Company not acknowledged as debt		
- Income tax demands	-	-
- Indirect tax demands	44,299.36	-
Total	44,299.36	-

Order Passed by the Assistant Commissioner Jurisdiction : LGSTO 152 - Bengaluru, for the FY 2021-22, Appeal filed before Joint Commissioner on 14/03/2026.

26 Earnings in Foreign Currencies

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Export of Goods calculated on FOB basis	-	-
Royalty, know-how, professional and consultation fees	-	-
Interest and dividend	-	-
Other income, indicating the nature thereof	-	-
Total	-	-

27 Expenditure made in Foreign Currencies

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Royalty	-	-
Know-how	-	-
Professional and Consultation Fees	-	-
Interest	-	-
Other Matters	-	-
Total	-	-

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

28 Value of Import on CIF basis

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw Materials	-	-
Components and Spare Parts	-	-
Capital goods	-	-
Total	-	-

29 Un-hedged foreign currency exposure

The foreign currency exposure of the company is not hedged.

Particulars	Foreign Currency(FC)	31-March-2026	31-March-2025	31-March-2026	31-March-2025
		Amount in FC	Amount in FC	Amount in INR	Amount in INR
Trade payables-Credit Balance					
Trade Advances-Debit Balance					
Trade Receivable-Debit Balance					
Advance to Capital Creditors-Debit Balance					
Long term liabilities					
Total		-	-	-	-

30 Segment Reporting

Business Segment

The Company is engaged in a single line of business and accordingly there are no separate reportable business segments in accordance with the applicable financial reporting framework. Hence, segment reporting disclosures are not applicable.

(Rs in '00)

Particulars	31-March-2026			31-March-2025		
	External	Intersegment	Total	External	Intersegment	Total

Segment Assets & Liabilities

(Rs in '00)

Particulars	Segment Assets		Segment Liabilities	
	31-March-2026	31-March-2025	31-March-2026	31-March-2025
Total	-	-	-	-
Total assets/liabilities	-	-	-	-

Other Information

(Rs in '00)

Particulars	Capital Expenditure		Depreciation		Non-cash expenses other than depreciation	
	31-March-2026	31-March-2025	31-March-2026	31-March-2025	31-March-2026	31-March-2025
Total	-	-	-	-	-	-

31 Related Party Disclosure

(i) List of Related Parties

Hanif Abdul Gaffar Khatri
Nuumaan Khasim
Ali Mohammed Bheda
Storage Technologies And Automation Limited
LUQHMAN KHAN
Glaukoustech Solutions Private Limited

Relationship

Director
Director
Director
Holding Company
Director
Subsidiary of Holding company

DI&P SERVICES PRIVATE LIMITED

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Notes forming part of the Financial Statements**(ii) Related Party Transactions**

(Rs in '00)

Particulars	Relationship	31-March-2026	31-March-2025
Remuneration Paid			
- Ali Mohammed Bheda	Director	-	10,300.00
- LUQHMAN KHAN	Director	-	10,300.00
Expenses Reimbursement			
- Ali Mohammed Bheda	Director	-	2,554.98
- LUQHMAN KHAN	Director	-	783.33
Trade Advances Received			
- Storage Technologies And Automation Limited	Holding Company	-	14,000.00
Unsecured Loan Received			
- Storage Technologies And Automation Limited	Holding Company	-	1,000.00

(iii) Related Party Balances

(Rs in '00)

Particulars	Relationship	31-March-2026	31-March-2025
Trade Advances Received			
- Storage Technologies And Automation Limited	Holding Company	20,786.41	34,784.27
Trade Receivables			
- Glaukoustech Solutions Private Limited	Subsidiary of Holding company	8,839.00	8,839.00
Unsecured Loan Received			
- Storage Technologies And Automation Limited	Holding Company	15,000.00	1,000.00

32 Security of Current Assets Against Borrowings

The Company has not availed any credit facilities against hypothecation of current assets, hence no quarterly returns or statements of current assets were filed by the Company with banks or financial institutions during the year.

Reconciliation between Current Assets as per Quarterly statement filed with Bank and Current Asset as per Book

(Rs in '00)

33 Details of Benami Property held

The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.

34 Wilful Defaulter

Date of declaration as wilful defaulter

The Company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

35 Relationship with Struck off Companies

The company has no relationship and transactions with struck off companies

36 Compliance with number of layers of companies

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

DI&P SERVICES PRIVATE LIMITED

(CIN: U74999KA2020PTC133458)

Notes forming part of the Financial Statements

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries); or
- (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

40 Undisclosed Income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account books of account

41 Details of Crypto Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the period (previous year - Nil)

42 Other Statutory Disclosures as per the Companies Act, 2013

The Company did not have any pending litigations which would impact the financial position.

The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to Investor Education and Protection fund by the Company.

No scheme of arrangement has been approved by the competent authority in terms of Sections 230 to 237 of the Companies Act, 2013 during the year.

43 Subsequent Events

There are no significant events after the end of the reporting period which require any adjustment or disclosure in the financial statements.

44 Regrouping

Previous year figures have been regrouped to confirm to the current year's classifications.

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978ZGRNEJ7083

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
DI&P SERVICES PRIVATE LIMITED



Ali Mohammed Bheda Lushan Khan
Director Director
08726735 09428512

Place: Bengaluru

Date: 27-May-2026